



County of Spartanburg

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Spartanburg, South Carolina 29304

D. GLENN BREED
COUNTY ADMINISTRATOR

January 1, 2008

RE: LOCAL HOSPITALITY TAX

Dear Business Owner:

On October 15, 2007, Spartanburg County Council passed an Ordinance establishing a two percent (2%) local hospitality tax on prepared meals and/or beverages. The taxes are imposed on gross proceeds. The ordinance states that all affected businesses shall be responsible for collecting local hospitality taxes beginning, January 1, 2008.

Workshops have been scheduled for *Tuesday, January 15, 2008 at 2 P.M. and Thursday, January 17, 2008 at 5 P.M.* to answer any questions that you may have regarding the implementation of the local hospitality tax. The workshops will take place at Spartanburg County Government, County Council Chambers, 366 N. Church Street, Spartanburg, SC 29303.

A *Local Hospitality Tax Guide* is included in this packet. This guide provides helpful information about the local hospitality tax and includes forms that you will need to submit your taxes. A *Business Registration Form* and a *Local Hospitality Tax Reporting and Computation Form* is included in the guide. The *Local Hospitality Tax Reporting and Computation Form* must be completed when you submit the hospitality taxes collected in your establishment.

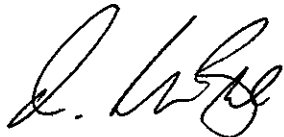
All payments for hospitality taxes are due by the 20th of the following month. For example, all hospitality taxes collected as of January 31, 2008 are due no later than February 20th, 2008. A five percent (5%) penalty applies if taxes are paid or the U. S. Post Office postmarks the remittance after the 20th. The remittance must be accompanied by Spartanburg County's Local Hospitality Tax Computation Form. The computation form must be submitted every month, even if the amount of tax your business collects is zero.

A *Business Change Notification Form* is included in your Local Hospitality Tax Guide to report future address changes, closure of a business, or a change in ownership. Changes must be registered in Spartanburg County Budget Office within five (5) days prior to its legal transfer or closure. The form can be faxed to us at (864) 562-4050.

If your establishment does not sell prepared meals and/or beverages intended for immediate consumption, please sign the enclosed *Local Hospitality Tax Exemption Form* and fax it to 864-562-4050 and we will update our database.

Should you have any questions regarding the Local Hospitality Tax or require further information please feel free to visit our website at www.spartanburgcounty.org or call 864-596-3397, we will be glad to assist you.

Sincerely,

A handwritten signature in black ink, appearing to read 'D. Glenn Breed', written in a cursive style.

D. Glenn Breed
County Administrator

DGB/kh